

Applied Biosystems  
AR and AP Balances with Delphi at December 30, 2005  
Summary Updated on January 30, 2006

Owed to AB	Pre-Petition					Post-Petition			Total
	June	July	August	September	October pre	October	Nov	Dec	
Inventory Sold to Delphi	\$4,671,422	\$2,241,739	\$3,114,283	\$214,885	\$0	\$0	347,615	267,879	922,141
Plant Operating Expenses	\$433,814	\$196,747	\$99,634	\$77,712	\$0	-	-	-	\$11,224,480
Plant Operating allowances (by CC)	(\$16,504)	(\$13,283)	(\$19,806)	\$0	\$0	\$0	\$0	\$0	\$797,903
<b>Paid by Delphi</b>	<b>\$5,008,732</b>	<b>\$2,415,204</b>	<b>\$3,194,121</b>	<b>\$392,598</b>	<b>\$0</b>	<b>\$11,080,653</b>	<b>347,615</b>	<b>267,879</b>	<b>922,141</b>
Inventory Sold to Delphi	(\$2,987,749)	-	-	\$0	(\$55)	(\$2,987,749)	(347,615)	-	(347,615)
Plant Operating Expenses	(\$527,506)	-	-	(\$55)	(\$55)	(\$527,506)	(347,615)	-	(347,615)
<b>Net A/R Balance with Delphi</b>	<b>\$1,513,477</b>	<b>\$2,415,204</b>	<b>\$3,194,121</b>	<b>\$352,543</b>	<b>\$0</b>	<b>\$7,535,343</b>	<b>\$0</b>	<b>\$267,879</b>	<b>\$306,647</b>
<b>Owed to Delphi</b>	<b>\$1,619,884</b>	<b>\$2,305,111</b>	<b>\$2,125,397</b>	<b>\$1,490,822</b>	<b>\$238,116</b>	<b>\$7,779,330</b>	<b>1,246,809</b>	<b>1,756,256</b>	<b>1,590,176</b>
Paid by AB	(\$1,619,884)	(\$2,305,111)	-	-	-	(\$3,924,955)	-	-	-
<b>Net A/P Balance with Delphi</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,125,397</b>	<b>\$1,490,822</b>	<b>\$238,116</b>	<b>\$3,864,335</b>	<b>\$1,246,809</b>	<b>\$1,756,256</b>	<b>\$1,590,176</b>
<b>Net Balance with Delphi (owe delphi)</b>	<b>\$1,513,477</b>	<b>\$2,415,204</b>	<b>\$5,319,518</b>	<b>\$1,843,364</b>	<b>\$238,116</b>	<b>\$3,681,008</b>	<b>(\$1,246,809)</b>	<b>(\$1,483,377)</b>	<b>(\$1,293,529)</b>

Note:  
On Jan 23, 2006 A/P paid \$495,116.89 to Delphi. Of the total - \$462,133.58 relates to December 2005 invoices, and is included in the Dec payable balance  
A/P balances still include pricing and receipt differences between the companies that are being worked out

**Applied Biosystems**  
AR and AP Balances with Delphi at December 30, 2005

**Appendix E**

**Delphi Accounts Receivable - Owed to Applied Biosystems**

			Payment Term	Invoice Date	Due Date	Date Paid	Status
June 2005							
Initial WIP Inventory							
Initial Raw Materials Inventory - 13 weeks							
	1,669,771	Payment attempt made 9/30/05. Bank rejected					
	1,417,326	Delphi Paid 1/22/2005 - 13 weeks inv pd short: (\$1,952)					
June Material Inventory Purchases (101 & 311)**							
	(1,415,374)						
	1,516,774	Invoice # INV0707PUR					
	(1,516,774)	Delphi Paid 8/24/2005					
433,814							
2005							
Plant Operating Expenses - June							
Plant Operating Expenses - June							
Plant Operating Expenses - June							
Plant Operating Expenses - June							
June 2005							
Gross AR & Accrued AR from Delphi - Sept							
	7,535,343	As of September 30, 2005					
September 2005							
Plant Operating Expenses - September							
September Material Inventory Purchases (311)**							
Raw Material Purchases - Sept/OC							
Plant Operating Expenses - September							
Freight - September							
September 2005							
Gross AR & Accrued AR from Delphi - Sept							
	7,535,343	As of September 30, 2005					
October 2005							
Raw Material Purchases - October							
AB Houston Inventory sold to Delphi - 311							
Oct Freight							
November 2005							
AB Houston Inventory sold to Delphi - 311/CC							
December 2005							
AB Houston Inventory sold to Delphi - 311/CC							
Cumulative AR & Accrued AR - Delphi							
	8,169,870	Cumulative as of December 30, 2005					

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Initial WIP Inventory

Initial Raw Materials Inventory - 13 weeks

June Material Inventory Purchases (101 & 311)\*\*

433,814 2005

Plant Operating Expenses - June

June 2005

July 2005

July Material Inventory Purchases (101)\*\*

Plant Operating Expenses - July

Plant Operating Expenses - July

Plant Operating Variance

July 2005

August Material Inventory Purchases (311)\*\*

Plant Operating Expenses - August

Plant Operating Expenses - August

Plant Operating Expenses - August

August 2005

September 2005

September Material Inventory Purchases (311)\*\*

Raw Material Purchases - Sept/OC

Plant Operating Expenses - September

Freight - September

September 2005

Gross AR & Accrued AR from Delphi - Sept

October 2005

Raw Material Purchases - October

AB Houston Inventory sold to Delphi - 311

Oct Freight

November 2005

AB Houston Inventory sold to Delphi - 311/CC

December 2005

AB Houston Inventory sold to Delphi - 311/CC

Cumulative AR & Accrued AR - Delphi

<b>Delphi Accounts Payable Invoiced - Owed to Delphi</b>		<b>Payment Terms</b>	<b>Invoice Date</b>	<b>Due Date</b>	<b>Date Paid</b>	<b>Status</b>
July 2005 AB Finished Goods/ Spares purch	(1,615,884) paid	30 days	07/07/2005	08/06/2005	08/15/2005	Paid - Crk # 3000030135
July 2005 AB Finished Goods/ Spares purch	(2,305,111) paid	30 days	07/29/2005	08/28/2005	09/20/2005	Paid - Crk # 300003243
Aug 2005 AB Finished Goods/Spares purch	(2,114,942) Due: Beg October 2005, invoice # 083105-0003	30 days	08/31/2005	09/30/2005		Outstanding
August 2005 Delphi e-fil August costs	(10,455) Due: Beg October 2005, invoice # 089805-0001	30 days	09/09/2005	10/09/2005		Outstanding
August Total	(2,125,397)					
<b>Delphi Invoiced and Invoices not posted</b>						
Sep 2005 AB Finished Goods/Spares purch	(1,232,159) Posted Invoices	30 days				
Sep 2005 AB Finished Goods/Spares purch	(258,663) Non-Posted Invoices - PO Issues					
Sep Total	(1,490,822)					
Oct 2005 AB Finished Goods/Spares purch - PRE	(237,341) Posted Invoices					
Oct 2005 AB Finished Goods/Spares purch - PRE	(775) Non-Posted Invoices - PO Issues					
Oct total - PRE	(288,116)					
Oct 2005 AB Finished Goods/Spares purch - POST	(1,222,697) Posted Invoices	30 days various dates				
Oct 2005 AB Finished Goods/Spares purch - POST	(24,111) Non-Posted Invoices - PO Issues	30 days various dates				
Oct total - POST	(1,246,808)					
Nov 2005 AB Finished Goods/Spares purch	(1,737,821) Posted Invoices	30 days various dates				
Nov 2005 AB Finished Goods/Spares purch	(18,435) Non-Posted Invoices - PO Issues	30 days various dates				
Nov Total	(1,756,256)					
Dec 2005 AB Finished Goods/Spares purch	(955,706) Posted Invoices					
Dec 2005 AB Finished Goods/Spares purch	(462,134) Posted Invoices PAID ON JAN 23, 2006 # 485116.89					
Dec 2005 AB Finished Goods/Spares purch	(172,536) Non-Posted Invoices - PO Issues					
Dec 2005 AB Finished Goods/Spares purch	(1,590,176)					
<b>Total Owed to Delphi December 2005</b>	<b>(8,447,576)</b>					
<b>NET balance with Delphi December 2005</b>	<b>(337,706)</b>					
Pg 3 of 3 on October 11, 2005, subsequent to quarter ended September 30, AB received \$1,608M from for the initial WIP sold to Delphi on June 6, 2005.						
** On October 18, this check was returned not paid.						
(* 101 & 311) - 101 Transactions are for raw material purchases from Third Party Vendors.						
311 Transactions are for Applied Biosystems inventory transferred to Delphi.						